Synopsis for Ph.D.

"AN EFFECTIVE IMPLEMENTATION OF, FINANCIAL MAMAGEMENT, PROCUREMENT, AND ADMINISTRATION IN SAMAGRA SHIKSHA (CENTRALLY SPONSORED SCHEME), IN NANDED DISTRIC."

Submitted to

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1. INTRODUCTION

Background:

A Scheme was envisaged to treat education holistically without segmentation by merging the centrally sponsored schemes of Sarva Shiksha Abhiyan (SSA), Rashtriya Madhyamik Shiksha Abhiyan (RMSA) and Teacher Education (TE). Accordingly, the Scheme has been developed and launched to form an Integrated Scheme on School Education-**Samagra Shiksha** from Pre-school to Senior Secondary schools of the country.

2. Vision, Aim & Objectives and Activities of the scheme:-

2.1 Vision- The vision of the Scheme is to ensure inclusive and equitable quality education from Pre nursery (Pre-school) to Senior Secondary Stage by 2030 in accordance with sustainable Development Goals for Education.

2.2 Aim - The Aim of the scheme is to universalize quality School Education. It also aims to support States in universalizing access to School Education from classes Pre nursery (Pre-school) to class XII.

2.3 Objectives -The major objectives of the programme are:

- Provision of quality education and enhancing learning outcomes ofstudents;
- Bridging Social and Gender Gaps in School Education;
- Ensuring equity and inclusion at all levels of school education;
- Ensuring minimum standards in schooling provisions;
- Promoting vocationalization of education
- Support States in implementation of Right of Children to Free and Compulsory Education (RTE) Act, 2009;
- Strengthening and up-gradation of State Councils for Educational Research and Training (SCERTs)/State Institutes of Education and District Institutes for Education and

Training (DIET)s as a nodal agency for teacher training.

2.4 Some of major activities are –

- RTE Entitlements
- Free Uniforms.
- Free Textbooks.
- Re-imbursement towards expenditure incurred for 25% of admissionsunder Section 12(1)(c) of the RTE Act, 2009.
- National Component (1% of total budget),
- Infrastructure Development,
- Strengthening of Teacher Education and Training etc.
- Special training for age appropriate admission of out of school children.
- Financial support for Teacher Salary Innovation,
- Digital initiatives,
- Pre-primary Education,
- Universal Access,
- Gender and Equity,
- Inclusive Education,
- Quality,
- Vocational Education,
- Sports and Physical Education,

3. Finance Management

The current fund sharing pattern for State governments and UTs with legislature is 60(Centre):40(State). In case of North Eastern States (Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, and Tripura) and the Himalayan States (Himachal Pradesh, J&K and Uttarakhand), sharing pattern between Centre and State would be 90(Centre):10(State). For Union Territories without legislature, 100% share will be given by the Centre. Any subsequent changes in this regard will be notified by MHRD from time to time.

3.1 Fund Expenditure Structure For Scheme With Community Mobilization and Participation.

Section 21 of the RTE Act, 2009, provides for a School Management Committee

(SMC) in every school and envisages dynamic role of the community in effective monitoring of schools.

At Block level there is Block Level Centers - Block Resource Centers (BRC), Cluster Level Centers – Clusters Level Committee (CRC) , at District Level there is District Project Office (DPO) / Coordinator , at State Level there is State Implementing Agency (SNA) apex body at Center Level i.e. Project Approval Board (PAB). At each level there is the role of community participation and mobilization compulsory.

Name of the Committee	Administrative Head	Constituents of the Committee
District Level Committee	District Education Officer In the role of District Project Coordinator	Local / Public Representatives (numbers as prescribed by State Government / UT)
Local Authority	Local Administrative apparatus	Elected Local Body (Municipal Body/ Panchayats) as prescribed by the respective State Government
School Management Committee	Head Master	75%of the members would be parents or guardians of children. 25% members would be 1/3rd Members would be of elected by local representatives. 1/3rd would be school teachers. 1/3rd local academics or school children.

3.2 Fund flow arrangement for Samagra Shiksha:-

For Civil Works and Recurring Fund Distributed as Advances-

(a) Procurement of any recurring fund and Civil Works upto Rs. 30 lakh may be undertaken through SMCs/SMDCs

GOI →State Govt.→ SIS →SMDC/SMC →Community or contractor

Or

GOI →State Govt.→ SIS → DPO → SMDC/SMC → Community or contractor

(b) Major Civil works beyond Rs. 30 lakh, could be executed through an external agency (which could be PWD or a State level agency or contractors at state level selected through competitive bidding).

GOI →State Govt. →SIS → DPO → External Agency

Or

GOI →State Govt. → SIS → External Agency

3.3 MONITORING, INTERNAL CONTROL AND INTERNAL AUDIT

Monitoring is considered to be the systematic collection of specific indicators and other relevant information, in order to inform management and the key stakeholders about the progress and the achievement of objectives, and use of available resources. Monitoring focuses on the short to medium-term outputs that can be used to adjust certain aspects of the Scheme if considered necessary.

In this context, large-scale inputs in terms of additional schools, additional classrooms, teachers and other facilities need to be provided to meet the challenge. It inter-alia requires assessment/ provision of educational needs, physical infrastructure, human resource, academic inputs and effective monitoringof implementation of the Scheme.

3.3 Internal Control:

In the scheme Internal control is a process effected by the management of implementing agencies and other personnel designed to provide reasonable assurance that the objectives of the Scheme are being achieved in the areas of (a) effectiveness and efficiency of operations, (b) reliability of financial and operational reporting and, (c) compliance with the provisions of the scheme frame work and other orders issued from time to time. Monitoring and supervision of the implementation of the Scheme and internal audit are the main controls exercised in internal control.

3.4 Supervision and Monitoring

Monitoring has to be a continuous process with both Scheme implementation and outcome indicators required to be monitored on a regular basis.

Monitoring under the scheme is envisaged as four tiered:

(i) Monitoring at school /Community level,

Community based monitoring is one of the strengths of the Scheme which can become a major weakness if not implemented properly.

In order to make the financial flow transparent at the school level, every school should display all the grants received and spent on civil & other than civil by the school as well as enrolment, attendance, performance, incentive and the details thereof. All reports of information should be sent to district project offices (DPOs) by Schools and shall be displayed on the school notice board.

In addition to these, SDMC/SMC members have to inspect the Scheme regularly. Parent teachers association / Community /local body members can also inspect the school.

(ii) **District level,**

The Committee may also examine the synergy and convergence of other related Government Departments / Schemes in improving school infrastructure and other support services for benefit of students. Committee should ensure community participation in monitoring and data should be open for social auditing.

Financial Indicators to be monitored at the District Level

a. Actual amount spent on civil work: The amount spent on civil work in each financial year is to be calculated and to be monitored.

b. **Actual amount spent on other than civil work**: The amount spent on other than civil work in each financial year is to be calculated and to be monitored.

(iii) State level and National level.

All School wise physical progress in line with financial progress will be monitored by State as submitted by districts. Expenditure against approved Annual Work Plan & Budget will be monitored through the information submitted on PMS on a monthly basis by respective districts. The receipt of funds from various sources and their subsequent releases to district level and school level should be monitored on a monthly basis.

State level officers have to visit Districts to see whether the financial utilization is carried out on time.

State should also develop a monitoring system so as to enable the monitoring and supervision of the entire programme through e- governance

Many independent institutions would also be associated in developing effective tools for conducting achievement tests, monitoring quality aspects of programme implementation, evaluation and research studies.

Since quality is a major concern under the scheme, its monitoring will be a priority. Monitoring of quality will require an understanding of the processes of the programme implementation.

Process and quality indicators would have to be developed as per felt needs in order to track the quality of programme implementation. Such efforts would require partnership with institutions, PRIs, School Committees, etc. Training and orientation programmes to develop appropriate monitoring formats, qualitative monitoring through process documentation and case studies to understand issues comprehensively will be required.

Financial Indicators to be monitored at the State Level

1. **Guidelines issued**: Guidelines should be issued to the district by the SIS on how to

conduct the programmes and to utilize the amount they have received.

2. **State Government allocation:** State Government will allocate funds to the district as well as to the schools for the project according to their plans. This will be based on the amount approved by the PAB.

3. **Total amount received (GOI+ State+ other):** Here entire amount received for education sector including the scheme, State programme, Interest and other receipts are to be included

4. **Total expenditure**: The expenditure incurred during programme implementation is to be considered.

5. **Salary expenditure as % of school education:** Total Salary expenditure of the state is to be calculated and the percentage of this amount is to be calculated in respect of school education expenditure in the state.

6. **Average per student expenditure by the State:** The average expenditure incurred per student for school education is to be calculated.

3.5 Project Monitoring System (PMS)

In a significant step towards leveraging technology to enhance efficiency and manage the implementation of scheme, an online Project Monitoring System (PMS) has been developed. The core objective of Project Monitoring System is:

(i) To ensure an end to end information sharing system

(ii) To obviate the need for sending hard copies

(iii) To have transparency and accuracy w.r.t. Approvals, Releases, Financial Status.

(iv) To streamline the Financial Management system.

(v) To monitor real time movement of funds to lower levels of Program Implementation.

3.6 Public Financial Management System (PFMS) -

Public Financial Management System (PFMS) has been implemented for all the Centrally Sponsored schemes by the Controller General of Accounts (CGA), Ministry of Finance. This system provides MIS reports indicating availability of funds in bank accounts at various tiers/levels of programme implementation. The reports provide online balances lying in the bank accounts of such agencies. Availability of this information at the Department (Ministry level) will help in better financial management, more accurate assessment of actual requirement for implementation and decision making on fund release. All states / UTs are

required to be PFMS compliant for release of funds.

3.7 Some Other Mechanism Of Monitoring The Scheme:-

- Audit by the Chartered Account Firm
- Audit by the Comptroller and Auditor General of India
- Annual Report
- Audit Report:
- External Audit Calendar
- Pursuance of Audit objections

3.8 Implementation Structure: -

Starts with - Planning – Budgeting – Accounting Funds flow arrangements – Reporting – Internal control – External audit - Procurement – Financial procedures manual – Financial management staffing – Applicability

4. PROCURMENT IN SAMAGRA SHIKSHA

The procurement activities under the Samagra Shiksha shall be governed by the procurement guidelines as provided in this Manual subject to overriding provisions as contained in GFR 2017 and Manual for Procurement of Goods and works 2017 and Manual for Procurement of Consultancy and Other Services 2017. The Grants under the Scheme are governed by the various provisions in the GFR and therefore adherence to the GFR provisions is also mandatory wherever applicable and may not have been explicitly specified in this Manual.

4.1 The methods of procurement suggested under Integrated Scheme are: -

(a) Open tenders,
(b) Limited tenders,
(c) Single tenders,
(d) Without tenders, and
(e) Civil works by community participation
(f) MIS-Procurement
(g) Quotation process

S. No.	Procurement Type	Financial Limit
1.	No Tender or Direct Purchase (Certificate to be furnished as per rule under 145 of GFR2005)	Up to Rs. 25,000/-
2.	Three member committee (Certificate to be furnished as per rule under 146 of GFR 2005)	Above Rs. 25,000/- and upto Rs. 2.50 Lakh.
3.	Limited Tender	Above Rs. 2.50 lakh and upto Rs. 25 lakh
4.	Open Tender	Above Rs. 25 Lakh
6.	Service Contracts	
6. (a)	Direct Contracting (with three quotations)	Upto Rs. 2.50 Lakh
6. (b)	Limited tender	Above Rs. 2.50 lakh and upto Rs. 25 lakh
6. (c)	Open tender	Above Rs. 25.00 Lakh

4.2 Suggested advance payments for construction work

Advance (mobilization advance upon	:	40% of total cost
start up of the work and on reaching lintel level)		30% of total cost
Plastering and completion of work	:	30% of the total cost
School toilet and other repair works		As specified
Advance (mobilisation advance	:	40% of the total cost
upon start up of the work and upto Roofing		30% of the total cost
Plastering and completion of work	:	30% of the total cost

Capacity building process needs to be: (a) continuous and (b) customized. These two themes are applicable at all levels.

5.NEED FOR THE STUDY

Samagra Shiksha is considered the backbone of education implementation in India . It plays a strategic role in the process of education, empowerment, enrollment of students, infrastructure, economic, development.

General Appraisal Issues related to financial management, procurements and administration

• Is this scheme having proper financial management? Need to improve payment structure.

• Is the scheme 'prey' of loose administration and knowledge of staff?

• Have strengths and weaknesses of the system in terms of infrastructure, expenditure, staffing structure been identified? How to overcome to all these Loopholes?

• Does the scheme having implemented as specified in annual budget and plan with financial

and physical targets?

• Does the scheme having more spill over with minimum of expenditure than as specified in annual budget and plan or not implemented want of budget?

• Is there is need of changing pattern of fund flow, and authorities to fund expenditure?

• Have the needs and problems identified been classified under financial, administration, etc. various categories?

• Is this scheme having follow regular procurement process? And aware of it 'documentation?

• Has all the information / data presented in the plan document been analyzed by proper authorities in terms of effective management and administration?

• Is there any justification for the targets set i.e. financial , advance, expenditure can the district team justify the targets?, same for block and schools.

• Have the existing school infrastructure surveyed, requirement updated and future need assessed with budget , demand for grants?

• Have the management / supervision structure for civil works been set up at State, District and Block level. System for Quality assurance for civil works, procurements of goods, is set?

• Have the targets been set based on data analysis and needs assessment and are realistic? Have the targets been set in a phased manner? Is they are achieved?

• Do the findings of the studies and surveys mention about the needs and problems and issues related to both 'actual needs' and 'supply of interventions' for the scheme?

• Does scheme have proper auditing, of funds and administration , compliance of audit para with actual implementation at various level?

• Have the plans (the state and the districts) been developed in line with the SS objectives, time frame and features of SS?

• Have the plans been developed with a vision accommodating the local specific needs, especially of the educationally deprived section?

• Have the provision been made for training of SMC/VCC and field engineers, accountants, assistant programme officer, data entry operator, etc.

• This scheme having proper capacity building process to implement at root level? Have the plans taken into account all on-going schemes and programmes in a synergistic manner.

• Have all information like work register, cashbook , measurement books etc been given and mentioned block-wise, school wise?

• Does the document make use of the information for planning purpose? Is the write-up clear and self-explanatory?

• Is there any inconsistency in the data presented and reflected actually at ground in the plan?

6. STATEMENT OF PROBLEMS

(1) Where the scheme having Financial achievements and proper administration.

(2) Is there Advance system is good for management of schools expenditure.

(3) Is there any loopholes in advance and fund flow with community participation ?

(4) Access the schools and children related with infrastructure; procurements of goods.

(5) Is scheme achieved RTE goals with reimbursement of fees, decrease in dropout etc.

(6) At which cost Social and Gender equity in terms of education achieved.

(7) Is there any loose administration control and auditing system?

(8) Is there proper Physical infrastructure, surplus budget, spill over, want of budget? Lack of management and implementation with scheme.

(9) Is there any Retention and completion in terms of administration?

(10) Is there any system errors for not achieving proper financial and physical targets?

7. SCOPE OF THE STUDY

The present study is mainly confined to analyzing the issue of samagra shiksha like management of fund, procurement of goods for schools , administration and school management , civil works, RTE reimbursement, gender and social equity , and growth of well qualified students in the Nanded District, Maharashtra state. The primary data were collected from the schools and teachers engaged in education field in the study of the area.

8. OBJECTIVES OF THE STUDY

- Institutional Reforms - As part of the SS, the Central and the State governments will undertake reforms in order to improve efficiency of the delivery system.
- To study the financial management, procurement and administration of Samagra shiksha.
- To find out how the funds are effectively utilized and administered.
- To find out procedural difficulties in implementing Samagra Shiksha.
- Sustainable Financing - The Samagra Shiksha is based on the premise that financing of elementary education interventions has to be sustainable.
- Community Ownership - The programme calls for community ownership of school based interventions through effective decentralization.
- Improving Mainstream Educational Administration - It calls for improvement of mainstream educational administration by institutional development, infusion of new approaches and by adoption of cost effective and efficient methods.

- Community Based Monitoring with Full Transparency - The Programme will have a community based monitoring system.
- Accountability to Community - SS envisages cooperation between teachers, parents and PRIs, as well as accountability and transparency to the community.
- Pre-Project Phase - SS will commence throughout the country with a well┐ planned pre-project phase that provides for a large number of interventions for capacity development to improve the delivery and monitoring system.
- Role of teachers - SS recognizes the critical and central role of teachers and advocates a focus on their development needs.

9. HYPOTHESES

- There is significant relationship between the advances for school and the expenditure at school level .
- There is significant relationship between the advances for CRC and BRC level and expenditure at same levels.
- There is significant relationship between the source of funding and capital infrastructure development.
- There is no relation between procurements of goods at all three level i.e. SMC, CRC, BRC and flow of fund.
- There is no relation between procurement and delay in administration control .
- There is relation between proper administration and effective implementations of scheme interventions.
- There is no significant relationship between Teachers Training and expenditure against them.
- There is no significant relationship between the opinions of the teachers, regarding wellbeing and the administration of samagra shiksha .
- The loose administration and lack of communication gap influences the issue in the lacunas and loopholes for the implementation of the scheme.
- There is no need of changing innervations and funding pattern.
- There is no need of change flow of fund ; direct community participation and conflict of interest.
- This is cost effective for social and gender equality scheme.
- There is relation between RTE reimbursement and dropout of children.

10. LIMITATIONS

- The study is confined to Nanded district
- The Study is based on samples, and hence, the limitations of sampling are also applicable.
- The period of study is from 2012-2022

11. RESEARCH METHODOLOGY

Descriptive research is considered the most appropriate for the present study. Hence the study has been descriptive type. The research problem hypothesis and interview schedule, questionnaires all have been formulated and framed accordingly. The suggestion of the study emerged from the inferences drawn from the sample survey of samagra shiksha in the Nanded dist., Maharashtra state.

12. DATA COLLECTION

12.1 Primary Data

First-hand data were collected from the field through interview schedule and observation data relating to the issue and challenges of implementing of scheme were gathered through interviews and questionnaires from school management committee , cluster management committee , block level committee engaged in control and administration in Nanded Dist. Maharashtra state. There are thousands of schools throughout the Nanded Dist., and alsothey are spread over the entire dist. hence, it will be decided to collect data from the schools and teachers, bureaucrats, vendors etc.who have engaged for procurements and financial management with the Nanded Dist.

12.2 Secondary Data

The Secondary data were collected from leading journals, articles, and pressnews from leading local regional language journals. Financial Management Procurement Manual, Ministry of Education (GoI) reports , Magazines and newspapers about schools , socio-economic scenario, practice further the data were collected from Nanded region, Maharashtra state Education department, library and exhibitions conducted by a government department.

12.3 Statistical Tools:

The researcher would like to use Averages, Co-relation, Percentages, Deviations and various statistical tools to analyze the collected data.

13. Chapter scheme:

Chapter 1 Introduction Chapter 2 Review of literature

Chapter 3 Research Methodology

Chapter 4 Profile of area study

Chapter 5 Data analysis

Chapter 6 Findings and recommendations

14. Bibliography

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2 Sarva Shiksha Abhiyan, framework for Implementation, published in 2011and 2017 at http://ssashagun.nic.in/docs/SSA-Framework.pdf and all the relevant documents accessible at http: //ssashagun.nic.in / documents.html,

3 Financial Procurement and Management Manual 2010,2017

4 Norms for Interventions as detailed in the SSA Framework

5 Schedule of RTE Act ,2009 defines Pupil–Teacher Ratio

6 Annexure 12 of SSA Framework document deals with required Qualifications of the Teachers.

7 Section 29 of RTE Act defines the Learning Enhancement Programme details

8 Norms for Intervention details about the budgetary support that SSA provides for Training

9 Norms for Interventions in the SSA Framework details about the support extended and budgets thereof are detailed

10 Financial Management & Planning manual for SSA is available at http:// ssa.nic.in / financial-mgmt-docs / fm-manual-as-on-may 18th / Pages- 1% 20 to% 20100-Revised% 20 Manual-FM-P.pdf

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